



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
County of York, Virginia

We have audited the accompanying general-purpose financial statements and the combining and individual fund and account group financial statements and schedules of the County of York, Virginia, as of and for the year ended June 30, 2000, as listed in the table of contents. These financial statements are the responsibility of the County of York's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Specifications for Audits of Counties, Cities and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of York, Virginia, as of June 30, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements and schedules referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the County of York, Virginia, as of June 30, 2000, and the results of operations of such funds and cash flows of individual proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our reports dated October 12, 2000, on our consideration of the County of York's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Those reports are an integral part of an audit in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements and schedules. The accompanying financial information listed as supporting schedules in the table of contents, including the Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements of the County of York, Virginia. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose, combining, and individual fund and account group financial statements and schedules and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole. The statistical information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the County of York, Virginia. Such information has not been subjected to the auditing procedures applied in the audit of the general-purpose, combining and individual fund and account group financial statements and schedules, and, accordingly, we express no opinion on it.

Witt, Mares & Company, P.L.C.

Williamsburg, Virginia
October 12, 2000